

# KANSAS STATE FAIR

## FY 2024 – FY 2026 BUDGET SUMMARY

FIG. 1 BUDGET SUMMARY, FY 2024 – FY 2026

	Actual FY 2024	Agency FY 2025	Legislative Budget Committee FY 2025	Agency FY 2026	Legislative Budget Committee FY 2026
<b>EXPENDITURES:</b>					
<b>State Operations*</b>	<b>\$ 9,224,764</b>	<b>\$ 7,419,961</b>	<b>\$ 7,419,961</b>	<b>\$ 7,118,475</b>	<b>\$ 7,118,475</b>
Salaries and Wages	2,046,009	1,993,108	1,993,108	2,028,328	2,028,328
Contractual Services	5,995,095	4,933,693	4,933,693	4,584,985	4,584,985
Commodities	500,456	453,519	453,519	464,530	464,530
Capital Outlay	683,204	39,641	39,641	40,632	40,632
<b>State Aid and Assistance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Aid to Local Units	-	-	-	-	-
Other Assistance	-	-	-	-	-
<b>Capital Budget and Debt</b>	<b>\$ 9,026,450</b>	<b>\$ 5,436,534</b>	<b>\$ 5,436,534</b>	<b>\$ 1,640,880</b>	<b>\$ 1,640,880</b>
Capital Improvements	8,839,129	5,249,152	5,249,152	1,453,498	1,453,498
Debt Service Principal	171,813	174,820	174,820	177,879	177,879
Debt Service Interest	15,508	12,562	12,562	9,503	9,503
<b>TOTAL</b>	<b>\$ 18,251,214</b>	<b>\$ 12,856,495</b>	<b>\$ 12,856,495</b>	<b>\$ 8,759,355</b>	<b>\$ 8,759,355</b>
<b>FINANCING:</b>					
State General Fund	\$ 9,425,755	\$ 4,118,425	\$ 4,118,425	\$ 135,000	\$ 135,000
State Fair Fee Fund	7,604,546	7,924,361	7,924,361	8,037,902	8,037,902
State Fair Capital Imp. Fd.	618,593	566,029	566,029	586,453	586,453
All Other Funds	602,320	247,680	247,680	-	-
<b>TOTAL</b>	<b>\$ 18,251,214</b>	<b>\$ 12,856,495</b>	<b>\$ 12,856,495</b>	<b>\$ 8,759,355</b>	<b>\$ 8,759,355</b>
<b>PERCENTAGE CHANGE:</b>					
State General Fund	439.6 %	(56.3) %	-- %	(96.7) %	-- %
All Funds	108.1 %	(29.6) %	-- %	(31.9) %	-- %
FTE Positions	27.0	27.0	27.0	27.0	27.0

\* Note: Expenditures for debt service interest are reflected under "Capital Budget and Debt."

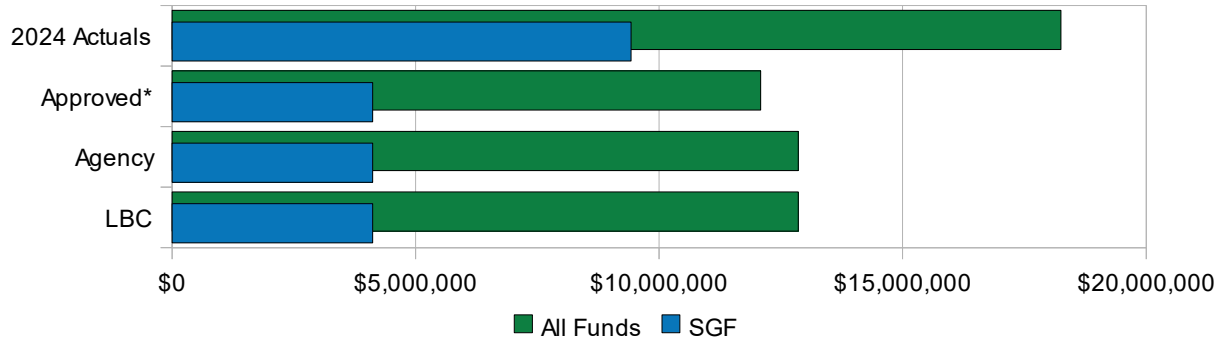
## AGENCY OVERVIEW

The Kansas State Fair's mission is to promote and showcase Kansas agriculture, industry, and culture; create opportunity for commercial activity; and provide an educational and entertaining experience that is the pride of all Kansans. The State Fair is the state's largest single event, attracting more than 350,000 people, plus an estimated 200,000 people to the nearly 500 non-State Fair events held throughout the year on the fairgrounds.

Prior to FY 2018, SGF moneys were used only for debt service expenditures for the State Fair. Beginning in FY 2018, the agency also budgeted \$150,000 SGF for utilities costs. In FY 2020, the agency received \$205,000 from the SGF Coronavirus Relief Account to replace lost revenue from non-State Fair events and RV Park reservations that were canceled due to the COVID-19 pandemic. In FY 2021, the agency received \$2.3 million from the SGF Coronavirus Relief Account to replace lost revenue due to the cancellation of the 2020 State Fair Event. Approximately half of those funds were expended in FY 2021, and the remainder reappropriated into FY 2022. The Legislature appropriated \$14.5 million SGF for FY 2023 for the Fair's capital improvement budget. The agency reappropriated \$12.9 million SGF for those projects in FY 2024. Many of those reappropriated funds were expended in FY 2024, and the remaining balance is estimated to be expended in FY 2025.

## FY 2025 ANALYSIS

FIG. 2 BUDGET HIGHLIGHTS, FY 2025



\* Note: Includes SGF reappropriations.

FIG. 3 BUDGET COMPARISON, FY 2025

Fund	2024 Actuals	2025 Approved*	2025 Agency	Agency Change from Previous-Year Actuals		Agency Change from Approved*	
SGF	\$ 9,425,755	\$ 4,118,425	\$ 4,118,425	\$ (5,307,330)	(56.3) %	\$ -	-- %
All Other Funds	8,825,459	7,968,957	8,738,070	(87,389)	(1.0)	769,113	9.7
<b>TOTAL</b>	<b>\$ 18,251,214</b>	<b>\$ 12,087,382</b>	<b>\$ 12,856,495</b>	<b>\$ (5,394,719)</b>	<b>(29.6) %</b>	<b>\$ 769,113</b>	<b>6.4 %</b>

\* Note: Includes SGF reappropriations.

## BUDGET ANALYSIS

FIG. 4 SUMMARY OF BUDGET REQUEST, FY 2025

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Approved, FY 2025</b>	<b>\$ 4,118,425</b>	<b>\$ 12,087,382</b>	<b>27.0</b>	<b>\$ 4,118,425</b>	<b>\$ 12,087,382</b>	<b>27.0</b>
2024 SB 28 & HB 2551	235,000	8,203,957	27.0	235,000	8,203,957	27.0
1. SGF Reappropriation	3,883,425	3,883,425	-	3,883,425	3,883,425	-
<b>Supplemental Requests</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
2. No Supplemental Requests	-	-	-	-	-	-
<b>Other Changes</b>	<b>\$ -</b>	<b>\$ 769,113</b>	<b>-</b>	<b>\$ -</b>	<b>\$ 769,113</b>	<b>-</b>
3. Capital Improvements	-	645,170	-	-	645,170	-
4. Emergency Command Center	-	247,680	-	-	247,680	-
5. All Other Adjustments	-	(123,737)	-	-	(123,737)	-
<b>TOTAL</b>	<b>\$ 4,118,425</b>	<b>\$ 12,856,495</b>	<b>27.0</b>	<b>\$ 4,118,425</b>	<b>\$ 12,856,495</b>	<b>27.0</b>

### 1. SGF REAPPROPRIATION

The agency reappropriated \$3.9 million in unspent SGF moneys from FY 2024 into FY 2025. That amount includes the following items:

- \$3.6 million for the **continued renovation of the Bison Arena**. The agency indicates bids for Phase One of the project came in lower than expected and that the leftover funds would be applied to Phase Two. Phase One completed the envelope of the building, including doors, windows, tuck-pointing, and root-and-brick work. Phase Two will begin work on the interior, including utilities, one HVAC unit, life services, and restrooms.
- \$300,000 for **additional lighting on Kansas State Fairgrounds**. These funds will be used for the same purpose in FY 2025.

- \$855 in **monies from the Grounds Improvement Fund** that were unspent because of timing on certain encumbrances. These funds have since been spent.

## **2. SUPPLEMENTAL REQUESTS**

The agency's revised request does not include any supplemental requests.

## **3. CAPITAL IMPROVEMENTS**

The agency's revised request adds \$645,170, all from special revenue funds, for capital improvements on the State Fairgrounds in FY 2025. The Kansas State Fair is located in Hutchinson and consists of over 70 buildings on 280 acres. Upkeep on the buildings and grounds occurs every day, and expenditures are made to keep the buildings and grounds in good working order.

These increases are separate and discreet from other projects estimated to be completed in FY 2025, including the Bison Arena renovation, State Fair facilities upgrades, adding lights and cameras to the State Fairgrounds, and completion of an emergency command center.

- **Agency:** Add \$645,170, all from special revenue funds, for capital improvements on the State Fairgrounds in FY 2025.
- **LBC:** No changes.

## **4. EMERGENCY COMMAND CENTER**

The agency's revised request adds \$247,680, all from the American Rescue Plan Act (ARPA) Fund, for the completion of an emergency command center for the Kansas State Fair in FY 2025. Moneys for the project were approved by the State Finance Council on December 21, 2022, as part of the State Efficiency and Modernization Program. The agency had previously estimated expending all moneys for the project in FY 2024. However, the agency did not complete the project in FY 2024 and now estimates completing the emergency command center in FY 2025. The agency does not estimate carrying any moneys into FY 2026.

- **Agency:** Add \$247,680, all from ARPA funds, for an emergency command center at the State Fair in FY 2025.
- **LBC:** No changes.

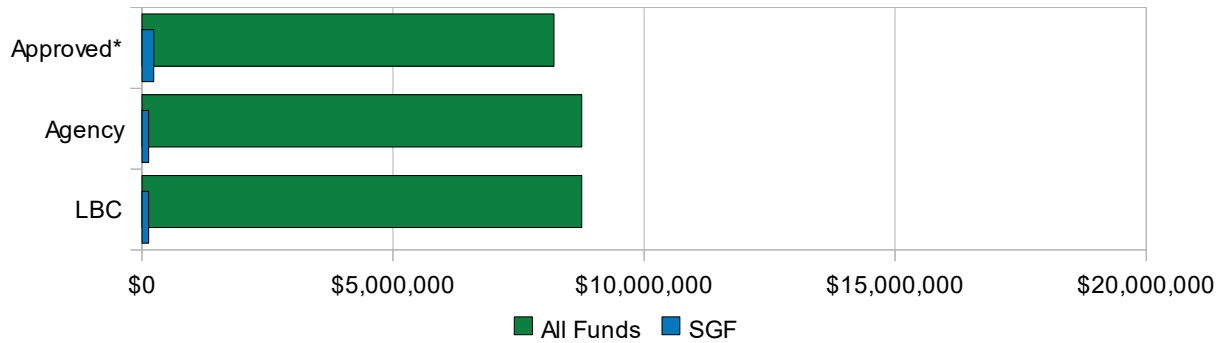
## **5. ALL OTHER ADJUSTMENTS**

The revised estimate includes \$123,737 less in expenditures in FY 2025, all from special revenue funds. This reduction is primarily due to lower estimates for temporary employee salaries and is offset by estimated increases in contractual services, including job-related trainings.

- **Agency:** Delete \$123,737, all from special revenue funds, for all other adjustments in FY 2025.
- **LBC:** No changes.

## FY 2026 ANALYSIS

FIG. 5 BUDGET HIGHLIGHTS, FY 2026



\* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

FIG. 6 BUDGET HIGHLIGHT CHANGES, FY 2026

Fund	2025 Agency	2025 Approved*	2026 Agency	Agency Change from Previous-Year Agency		Agency Change from Approved*	
SGF	\$ 4,118,425	\$ 235,000	\$ 135,000	\$ (3,983,425)	(96.7)%	\$ (100,000)	(42.6)%
All Other Funds	8,738,070	7,968,957	8,624,355	(113,715)	(1.3)	655,398	8.2
<b>TOTAL</b>	<b>\$ 12,856,495</b>	<b>\$ 8,203,957</b>	<b>\$ 8,759,355</b>	<b>\$ (4,097,140)</b>	<b>(31.9)%</b>	<b>\$ 555,398</b>	<b>6.8 %</b>

\* Note: Reflects legislative-approved expenditures for FY 2025, excluding reappropriations.

## BUDGET ANALYSIS

FIG. 7 SUMMARY OF BUDGET REQUEST, FY 2026

	Agency			Legislative Budget Committee		
	SGF	All Funds	FTE	SGF	All Funds	FTE
<b>Approved, FY 2025</b>	<b>\$ 235,000</b>	<b>\$ 8,203,957</b>	<b>27.0</b>	<b>\$ 235,000</b>	<b>\$ 8,203,957</b>	<b>27.0</b>
2024 SB 28 & HB 2551	235,000	8,203,957	27.0	235,000	8,203,957	27.0
<b>Enhancement Requests</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
1. No Enhancement Requests	-	-	-	-	-	-
<b>Other Changes</b>	<b>\$ (100,000)</b>	<b>\$ 555,398</b>	<b>-</b>	<b>\$ (100,000)</b>	<b>\$ 555,398</b>	<b>-</b>
2. Admin. Bldg. Upgrades (OT)	(100,000)	(100,000)	-	(100,000)	(100,000)	-
3. Capital Improvements	-	680,621	-	-	680,621	-
4. All Other Adjustments	-	(25,223)	-	-	(25,223)	-
<b>TOTAL</b>	<b>\$ 135,000</b>	<b>\$ 8,759,355</b>	<b>27.0</b>	<b>\$ 135,000</b>	<b>\$ 8,759,355</b>	<b>27.0</b>

### 1. ENHANCEMENT REQUESTS

The agency's FY 2026 request does not include any enhancement requests.

### 2. ADMINISTRATION BUILDING UPGRADES (OT)

The agency's request deletes \$100,000 SGF for administration building upgrades for FY 2026. The 2024 Legislature appropriated \$100,000 for the State Fair to replace carpets, reconfigure office space, and create a secure information technology room in the administration building on the Kansas State Fairgrounds in FY 2025. That funding is considered one-time and is not estimated to carry into FY 2026.

- **Agency:** Delete \$100,000 SGF for administration building upgrades on the Kansas State Fairgrounds for FY 2026.
- **LBC:** No changes.

### 3. CAPITAL IMPROVEMENTS

The agency's request adds \$680,621, all from special revenue funds, for capital improvements on the Kansas State Fairgrounds for FY 2026. The Kansas State Fair is located in Hutchinson and consists of over 70 buildings on 280 acres. Upkeep on the buildings and grounds occurs every day, and expenditures are made to keep the buildings and grounds in good working order.

The agency estimates sustained increases for ongoing maintenance expenditures on the State Fairgrounds for FY 2026. These increases are separate and discreet from projects estimated to be completed in FY 2025, including the Bison Arena renovation, State Fair facilities upgrades, adding lights and cameras to the State Fairgrounds, and completion of an emergency command center.

- **Agency:** Add \$680,621, all from special revenue funds, for capital improvements on the Kansas State Fairgrounds for FY 2026.
- **LBC:** No changes.

#### **4. ALL OTHER ADJUSTMENTS**

The agency's request includes \$25,223 less in expenditures for FY 2026, all from special revenue funds. This reduction is primarily due to lower estimates for temporary employee salaries and is partially offset by estimated increases in contractual services, including job-related trainings. The agency also estimates decreases to certain equipment materials and parts.

- **Agency:** Delete \$25,223, all from special revenue funds, for all other adjustments for FY 2026.
- **LBC:** No changes.

## CAPITAL BUDGET AND DEBT

FIG. 8 CAPITAL BUDGET AND DEBT, FY 2024 – FY 2026

	Actual FY 2024	Agency FY 2025	LBC FY 2025	Agency FY 2026	LBC FY 2026
<b>EXPENDITURES:</b>					
<b>Capital Projects</b>	\$ 8,839,129	\$ 5,249,152	\$ 5,249,152	\$ 1,453,498	\$ 1,453,498
Lights and Cameras	602,320	-	-	-	-
Bison Arena Renovation	5,324,592	3,582,570	3,582,570	-	-
State Fair Facilities Upgrades	2,449,170	855	855	-	-
Ongoing Maintenance	463,047	1,418,047	1,418,047	1,453,498	1,453,498
Emergency Command Center	-	247,680	247,680	-	-
<b>Debt Service Principal*</b>	\$ 171,813	\$ 174,820	\$ 174,820	\$ 177,879	\$ 177,879
<b>Debt Service Interest*</b>	\$ 15,508	\$ 12,562	\$ 12,562	\$ 9,503	\$ 9,503
<b>TOTAL</b>	<b>\$ 9,026,450</b>	<b>\$ 5,436,534</b>	<b>\$ 5,436,534</b>	<b>\$ 1,640,880</b>	<b>\$ 1,640,880</b>
<b>FINANCING:</b>					
SGF	\$ 7,773,732	\$ 3,583,425	\$ 3,583,425	-	-
State Fair Fee Fund	194,860	1,142,782	1,142,782	1,159,167	1,159,167
State Fair Capital Imp. Fund	455,538	462,647	462,647	481,713	481,713
American Rescue Plan Act Fund	602,320	247,680	247,680	-	-
All Other Funds	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 9,026,450</b>	<b>\$ 5,436,534</b>	<b>\$ 5,436,534</b>	<b>\$ 1,640,880</b>	<b>\$ 1,640,880</b>

\* Note: Includes debt service expenditures on capital improvement projects only.

### FY 2025 CAPITAL IMPROVEMENTS

The **agency** submits a revised estimate of \$5.4 million in capital improvement expenditures in FY 2025, including \$3.6 million SGF. The revised estimate includes the following capital projects:

#### 1. BISON ARENA RENOVATION

The Bison Arena was originally constructed in 1937 and was last used for shows during the 2019 Kansas State Fair. After the 2019 State Fair, the State Fire Marshal deemed the building unsafe for public use. The 2022 Legislature approved \$10.0 million SGF to update the Bison Arena for FY 2023. The project is still ongoing, and the remaining balance in the Bison Arena account of the Kansas State Fair is estimated to be fully expended in FY 2025.

- **Agency:** Add \$0 for the Bison Arena Renovation in FY 2025 due to the expenditure of reappropriated funds.
- **LBC:** No changes.

#### 2. STATE FAIR FACILITIES UPGRADES

The 2022 Legislature approved \$2.5 million SGF for mill and overlay of asphalt area, \$500,000 to install air conditions at the 4-H Centennial Hall and Oz Gallery, \$450,000 to finish the EXPO Center renovation, and \$1.0 million to install a public address system for FY 2023. Those projects are mostly completed, and the agency estimates fully expending the remaining balance in the State Fair Facilities Upgrades account in FY 2025.

- **Agency:** Add \$0 for State Fair Facilities Upgrades in FY 2025 due to the expenditure of reappropriated funds.
- **LBC:** No changes.

### 3. ONGOING MAINTENANCE

The Kansas State Fair is located in Hutchinson and consists of over 70 buildings on 280 acres. Upkeep on the buildings and grounds occurs every day, and expenditures are made to keep the buildings and grounds in good working order.

- **Agency:** Add \$645,170, all from special revenue funds, for ongoing maintenance at the State Fairgrounds in FY 2025.
- **LBC:** No changes.

### 4. EMERGENCY COMMAND CENTER

ARPA moneys for the project were approved by the State Finance Council on December 21, 2022, as part of the State Efficiency and Modernization Program to purchase technology and equipment to facilitate the creation of an emergency command center on the State Fairgrounds. The agency had previously estimated expending all moneys for the project in FY 2024. However, the agency did not complete the project in FY 2024 and now estimates completing the emergency command center in FY 2025. The agency does not estimate carrying any moneys into FY 2026.

- **Agency:** Add \$247,680, all from ARPA funds, for an emergency command center at the State Fair in FY 2025.
- **LBC:** No changes.

### 5. DEBT SERVICE — EXPO CENTER REHABILITATION

In 2021, the Kansas Development Finance Authority issued Series 2021J revenue bonds for \$1.2 million. These funds were used to finance capital improvement projects, such as rehabilitation on the EXPO Center. As of June 30, 2024, the outstanding principal on these bonds totals \$717,851. In FY 2025, the agency has budgeted for \$174,820 in principal payments and \$12,562 in interest payments. Final payment on these bonds is scheduled for FY 2028.

- **Agency:** Add \$0 for debt service payments for the Expo Center Rehabilitation in FY 2025.
- **LBC:** No changes.

## FY 2026 CAPITAL IMPROVEMENTS

The **agency** requests \$1.6 million in capital improvement expenditures for FY 2026, all from special revenue funds. The request includes the following projects:

### 1. ONGOING MAINTENANCE

The Kansas State Fair is located in Hutchinson and consists of over 70 buildings on 280 acres. Upkeep on the buildings and grounds occurs every day, and expenditures are made to keep the buildings and grounds in good working order.

- **Agency:** Add \$645,170, all from special revenue funds, for ongoing maintenance at the state fairgrounds in FY 2025.
- **LBC:** No changes.

## 2. DEBT SERVICE — EXPO CENTER REHABILITATION

For FY 2026, the agency has budgeted \$187,382 for debt service payments on Series 2021J revenue bonds, which were issued to finance capital improvement projects, such as rehabilitation of the EXPO Center. This amount includes \$177,879 in principal payments and \$9,503 in interest payments.

- **Agency:** Add \$0 for debt service payments for the Expo Center Rehabilitation for FY 2026.
- **LBC:** No changes.



## REFERENCE TABLES

FIG. 9 **10-YEAR EXPENDITURE HISTORY, FY 2017 – FY 2026**

Fiscal Year	SGF	Change	All Funds	Change	FTE	CPI-U Change**
FY 2017	\$ 848,533	0.3 %	\$ 6,059,735	1.1 %	24.0	0.0 %
FY 2018	1,000,127	17.9	6,246,248	3.1	25.0	0.2
FY 2019	1,005,725	0.6	7,354,743	17.7	26.0	0.0
FY 2020	1,203,686	19.7	7,321,031	(0.5)	23.0	0.8
FY 2021	1,773,832	47.4	3,674,477	(49.8)	20.0	2.4
FY 2022	1,625,466	(8.4)	6,517,329	77.4	27.0	9.2
FY 2023	1,746,851	7.5	8,770,866	34.6	27.0	5.8
FY 2024	9,425,755	439.6	18,251,214	108.1	27.0	3.0
FY 2025 Agency	4,118,425	(56.3)	12,856,495	(29.6)	27.0	2.5
FY 2026 Agency	135,000	(96.7)	8,759,355	(31.9)	27.0	2.4
10-Yr. Chg. (FY 2017– 2026)	\$ (713,533)	(84.1) %	\$ 2,699,620	44.6 %	3.0	33.4 %
3-Yr. Avg. (FY 2022– 2024)*	\$ 4,266,024		\$ 11,179,803		27.0	

\* Note: Reflects three most recent years of actuals data.

\*\* Note: Consumer Price Index – All Urban Consumers estimate for FY 2025 and FY 2026 is from the Consensus Revenue Estimating Group.

FIG. 10 **EXPENDITURES BY PROGRAM, FY 2024 – FY 2026**

Program	Actual FY 2024	Agency FY 2025	LBC FY 2025	Agency FY 2026	LBC FY 2026
Administration	\$ 7,103,926	\$ 5,131,278	\$ 5,131,278	\$ 5,238,112	\$ 5,238,112
Capital Improvements	6,492,171	4,346,072	4,346,072	781,713	781,713
Debt Service	187,321	187,382	187,382	187,382	187,382
Facilities Management	4,467,796	3,191,763	3,191,763	2,552,148	2,552,148
<b>TOTAL</b>	<b>\$ 18,251,214</b>	<b>\$ 12,856,495</b>	<b>\$ 12,856,495</b>	<b>\$ 8,759,355</b>	<b>\$ 8,759,355</b>

FIG. 11 **FTE POSITIONS BY PROGRAM, FY 2024 – FY 2026**

Program	Actual FY 2024	Agency FY 2025	LBC FY 2025	Agency FY 2026	LBC FY 2026
Administration	17.0	17.0	17.0	17.0	17.0
Capital Improvements	-	-	-	-	-
Debt Service	-	-	-	-	-
Facilities Management	10.0	10.0	10.0	10.0	10.0
<b>TOTAL</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>	<b>27.0</b>

## SPECIAL REVENUE FUND OVERVIEW

The State Fair Fee Fund is funded from both State Fair and non-State Fair activities on the State Fairgrounds. Revenue sources include admission fees to the State Fair event and Grandstand entertainment, premium book advertising, building rentals, sales and concessions, and parking fees. The agency estimates total non-State Fair use of the State Fairgrounds to be nearly 600 events throughout the year.

FIG. 12 STATE FAIR FEE FUND RESOURCE ESTIMATE, FY 2023 – FY 2027						
	Actual FY 2023	Actual FY 2024	Agency FY 2025	Agency FY 2026	Agency FY 2027**	
Beginning Balance*	\$ 1,349,913	\$ 1,315,270	\$ 77,916	\$ 112,922	\$ 30,653	
Revenue	6,089,910	7,723,508	8,408,725	8,408,725	-	
Transfers In	894	-	10,000	10,000	-	
<b>Funds Available</b>	<b>\$ 7,440,717</b>	<b>\$ 9,038,778</b>	<b>\$ 8,496,641</b>	<b>\$ 8,531,647</b>	<b>\$ 30,653</b>	
Expenditures	\$ 6,496,370	\$ 7,604,546	\$ 7,924,361	\$ 8,037,902	\$ -	
Expenditures–Off-Budget	(1,300,938)	1,056,316	149,358	153,092	-	
Transfers Out	894	300,000	310,000	310,000	-	
<b>Ending Balance*</b>	<b>\$ 2,244,391</b>	<b>\$ 77,916</b>	<b>\$ 112,922</b>	<b>\$ 30,653</b>	<b>\$ 30,653</b>	

\* Note: Ending balance in FY 2023 may not match beginning balance in FY 2024 due to encumbrances and released encumbrances.

\*\* Note: This agency does not submit a budget for FY 2027.